



DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE

1100 Commerce Street
Dallas, TX 75242

501.03-00

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

Release Number: **201245023**

Release Date: 11/9/2012

ORG

ADDRESS

Date: July 2, 2012

Person to Contact:

Badge Number:

Contact Telephone Number:

Contact Address:

Employer Identification Number:

CERTIFIED MAIL

Dear

This is a final adverse determination regarding your exempt status under section 501(c) (3) of the Internal Revenue Code (the Code). Our favorable determination letter to you dated May 2007 is hereby revoked and you are no longer exempt under section 501(a) of the Code effective July 1, 20XX.

The revocation of your exempt status was made for the following reason(s):

You have failed to produce documents to establish that you are operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3), and that no part of your net earnings inure to the benefit of private shareholders or individuals. Also, you have failed to keep adequate books and records as required by IRC section 6001 and the regulations there under. In our letters dated April 13, 20XX; May 24, 20XX; July 11, 20XX; and October 11, 20XX, we requested information necessary to conduct an examination of your Form 990 for the year ended June 30, 20XX. We have not received all of the requested information.

Section 1.6033-2(h)(2) of the Income Tax Regulations provides, in part, that every organization which is exempt from tax, shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status. You have not provided the requested information.

Contributions to your organization are no longer deductible under section 170 of the Internal Revenue Code, effective July 1, 20XX.

You are required to file Federal income tax returns on Form 1120. These returns should be filed with the appropriate Service Center for the year ending June 30, 20XX, and for all the tax years thereafter in accordance with instructions of the return.

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of section 7428 of the Code in one of the following three venues: United States Tax Court, the United States Court of Federal Claims, or the United States District Court for the District of Columbia. A petition in one of these three courts must be filed before the

91st day after the date that this determination was mailed to you if you wish to seek review of our determination. Please contact the clerk of the respective court for rules regarding filing petitions for declaratory judgment by referring to the enclosed Publication 892. Please note that the United States Tax Court is the only one of these courts where a declaratory judgment action can be pursued without the services of a lawyer. You may write to the United States Tax Court at the following address:

Please understand that filing a petition for a declaratory judgment under IRC section 7428 will not delay the processing of subsequent income tax returns and assessment of any taxes due.

You also have the right to contact the Office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal Appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call toll free, 1-877-777-4778, and ask for the Taxpayer Advocate assistance. If you prefer, you may contact your local Taxpayer Advocate at:

Taxpayer Advocate assistance cannot be used as substitute for established IRS procedures, formal appeals processes, etc. The Taxpayer Advocate is not able to reverse legal or technically correct tax determination, nor extend the time fixed by law that you have to file a petition in Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling.

We will notify the appropriate State officials of this action, as required by section 6104(c) of the Internal Revenue Code.

This letter should be kept within your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Nanette M. Downing
Director, EO Examinations

Enclosures:
Publication 892

Internal Revenue Service

Tax Exempt and Government Entities Division
Exempt Organizations: Examinations
625 Fulton Street, 5th Floor
Brooklyn, NY 11201

Department of the Treasury

Date: December 2, 2011

LEGEND

ORG - Organization name

XX = Date Address - address

ORG

ADDRESS

Taxpayer Identification Number:

Form:

Tax Year(s) Ended:

Person to Contact/ID Number:

Contact Numbers:

Telephone:

Fax:

Certified Mail – Return Receipt Requested

Dear

We have enclosed a copy of our report of examination explaining why we believe revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code 6001 is necessary.

If you accept our findings, take no further action. We will issue a final revocation letter.

If you do not agree with our proposed revocation, you must submit to us a written request for Appeals Office consideration within 30 days from the date of this letter to protest our decision. Your protest should include a statement of the facts, the applicable law, and arguments in support of your position.

An Appeals officer will review your case. The Appeals office is independent of the Director, EO Examinations. The Appeals Office resolves most disputes informally and promptly. The enclosed Publication 3498, *The Examination Process*, and Publication 892, *Exempt Organizations Appeal Procedures for Unagreed Issues*, explain how to appeal an Internal Revenue Service (IRS) decision. Publication 3498 also includes information on your rights as a taxpayer and the IRS collection process.

You may also request that we refer this matter for technical advice as explained in Publication 892. If we issue a determination letter to you based on technical advice, no further administrative appeal is available to you within the IRS regarding the issue that was the subject of the technical advice.

If we do not hear from you within 30 days from the date of this letter, we will process your case based on the recommendations shown in the report of examination. If you do not protest this proposed determination within 30 days from the date of this letter, the IRS will consider it to be a failure to exhaust your available administrative remedies. Section 7428(b)(2) of the Code provides, in part: "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Claims Court, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted its administrative remedies within the Internal Revenue Service." We will then issue a final revocation letter. We will also notify the appropriate state officials of the revocation in accordance with section 6104(c) of the Code.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels gets prompt and proper handling. You may call toll-free 1-877-777-4778 and ask for Taxpayer Advocate Assistance. If you prefer, you may contact your local Taxpayer Advocate at:

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Nanette M. Downing
Director, EO Examinations

Enclosures:
Publication 892
Publication 3498
Report of Examination

Form 886A	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule No.
Name of Taxpayer ORG		Year/Period Ended June 30, 20XX

LEGEND

ORG - ORGANIZATION NAME XX - DATE

We have made numerous attempts (see attached Exhibit A), via telephone, certified mail and first class mail to schedule an appointment to examine your books and records for the period referenced above. To date, we have not received a responds to our request.

Section 1.6033-2(i)(2) of the Income Tax Regulations provides, in part, that every organization which is exempt from tax shall submit such additional information as may be required by the Internal Revenue Service for the purpose of inquiring into its exempt status.

Since you have not provided the requested information, we propose to revoke your organization's exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code, effective July 1, 20XX. As a taxable entity, you will be required to file the appropriate Federal income tax return.

ORG
 EIN:
 FYE: June 30, 20XX

Attachment to Form 886-A
 Description of mailings and contact information

XX - Date RA-1 & RA-2 - 1st & 2nd RA **EXHIBIT A**

Number	Description of Correspondence	Date of Mailing/Telephone Contact	Status of Mailing
1	Letter 3611 with attached Information Document Requesting examination of tax return. Sent to last known address on IRS records via certified mail.	4/13/20XX	Returned to sender unclaimed/unable to forward.
2	Attempt to contact the organization via telephone, phone number listed on website and accurint.	5/19/20XX	Busy signal.
3	Attempt to contact the organization via telephone, phone number listed on website and accurint.	5/24/20XX	Busy signal.
4	Letter 3611 with attached Information Document Requesting examination of tax return. Sent to Principal Officer that is listed on F990-N home address via certified mail.	5/24/20XX	Returned to sender unclaimed/unable to forward.
5	Attempt to contact the Principal Officer via telephone, phone number listed on accurint.	6/16/20XX	No answer, voice mail not activated.
6	Letter 3606 with attached Information Document Requesting examination of tax return. Sent to the Principal Officer listed on F990-N home address via certified mail.	7/11/20XX	Signed for on July 14, 20XX by RA-1.
7	Letter 3606 with attached Information Document Requesting examination of tax return. Sent to the Principal Officer listed on the F990-N home address via regular mail.	7/11/20XX	No letter was returned.
8	Letter 3606 with attached Information Document Requesting examination of tax return. Sent to the last know address of the organization via certified mail.	7/11/20XX	Returned to sender unclaimed/unable to forward.
9	Letter 3606 with attached Information Document Request addressing filing requirements. Sent to the last know address of the organization via regular mail.	7/11/20XX	No letter was returned.
10	Adverse letter with attached Information Document requesting examination of tax return. Sent to the organization via certified mail.	8/8/20XX	Returned to sender unclaimed/unable to forward.
11	Adverse letter with attached Information Document requesting examination of tax return. Sent to the Principal Officer home address via certified mail.	8/8/20XX	Signed for on August 11, 20XX by RA-2.

ORG:
EIN:
FYE: June 30, 20XX
XX - Date

Attachment to Form 886-A
Description of mailings and contact information
RA-1 & RA-2 - 1st & 2nd RA

EXHIBIT A

Number	Description of Correspondence	Date of Mailing/Telephone Contact	Status of Mailing
12	Information Document requesting attached Form 1023 Application for Recognition of Exemption and Letter 1045 Determination letter. Sent to the Principal Officer home address via certified mail.	10/11/20XX	Returned to sender unclaimed/unable to forward.
13	Information Document requesting attached Form 1023 Application for Recognition of Exemption and Letter 1045 Determination letter. Sent to the organization address via certified mail.	10/11/20XX	Returned to sender unclaimed/unable to forward.